

IC 6-2.1-7

Chapter 7. Penalties

Note: This chapter effective until 1-1-2003. See also preceding repeal of this article, effective 1-1-2003.

IC 6-2.1-7-1

False affidavits

Note: This version of section effective until 1-1-2003. See also preceding repeal of this article, effective 1-1-2003.

Sec. 1. A person who recklessly enters a false affidavit described in IC 6-2.1-8-6(a) or who recklessly enters false information concerning gross income taxes paid on a deed or other instrument of conveyance commits a Class B misdemeanor.

As added by Acts 1981, P.L.77, SEC.1. Amended by P.L.19-1986, SEC.8.

IC 6-2.1-7-2

Records; retention; examination

Note: This version of section effective until 1-1-2003. See also preceding repeal of this article, effective 1-1-2003.

Sec. 2. (a) A taxpayer who fails to keep records of his gross income, and any other records which may be necessary to determine the amount of gross income tax he owes, for a period of three (3) years, as required by IC 6-8.1-5-4 commits a Class C infraction.

(b) A taxpayer who fails to permit records, described in subsection (a), to be examined at any time by the department in accordance with IC 6-8.1-5-4, commits a Class C infraction.

(c) A taxpayer who knowingly fails to produce, or permit the department to examine records described in subsection (a) or (b), commits a Class B misdemeanor.

As added by Acts 1981, P.L.77, SEC.1.

IC 6-2.1-7-3

Records; false entry; keeping multiple sets

Note: This version of section effective until 1-1-2003. See also preceding repeal of this article, effective 1-1-2003.

Sec. 3. (a) A taxpayer, or any officer, employee, or partner of a taxpayer, who makes a false entry in the taxpayer's records, with the intent to defraud the state or evade payment of the gross income tax, commits a Class D felony.

(b) A taxpayer, or any officer, employee, or partner of a taxpayer, who keeps more than one (1) set of records for the taxpayer with the intent to defraud the state or evade the payment of the gross income tax, commits a Class D felony.

As added by Acts 1981, P.L.77, SEC.1. Amended by P.L.6-1987, SEC.4.

IC 6-2.1-7-4

Failure to file a return; false information

Note: This version of section effective until 1-1-2003. See also preceding repeal of this article, effective 1-1-2003.

Sec. 4. A person who fails to file a return required by this article or who enters false information in such a return, with the intent to defraud the state, commits a Class B misdemeanor.

As added by Acts 1981, P.L.77, SEC.1.

IC 6-2.1-7-5

Property; inspection or appraisal by department; testimony; production of records

Note: This version of section effective until 1-1-2003. See also preceding repeal of this article, effective 1-1-2003.

Sec. 5. A taxpayer who knowingly fails to permit the department to inspect or appraise any property, or who knowingly fails to offer testimony or to produce any record as required in this article, commits a Class B misdemeanor.

As added by Acts 1981, P.L.77, SEC.1.

IC 6-2.1-7-6

Repealed

(Repealed by P.L.28-1997, SEC.31.)

IC 6-2.1-7-7

Withholding agents

Note: This version of section effective until 1-1-2003. See also preceding repeal of this article, effective 1-1-2003.

Sec. 7. Any withholding agent, or officer or partner of a withholding agent, who recklessly violates the provisions contained in IC 6-2.1-6, commits a Class B misdemeanor.

As added by Acts 1981, P.L.77, SEC.1.

IC 6-2.1-7-8

Prosecution; discretion of department

Note: This version of section effective until 1-1-2003. See also preceding repeal of this article, effective 1-1-2003.

Sec. 8. The department, at its discretion, may decline to prosecute any violation of this article if:

- (1) the violation is a first offense; and
- (2) the department finds that the violation is not flagrant or willful.

As added by Acts 1981, P.L.77, SEC.1.